

Chapter 2

Assessor Certification

The State of Wisconsin requires all assessors and technical level assessment personnel to be certified. State certification of assessors and assessment personnel ensures that individuals working in the assessment field possess the minimum knowledge necessary to perform the assessment function. Establishing minimum standards is required by statute in order to ensure quality property assessments, and therefore greater equity in property taxation.

History of Certification

Assessor certification is not a new or unique development to Wisconsin. All of the states neighboring Wisconsin have assessor certification programs. Wisconsin's involvement in certifying assessors began in 1969 when the first county assessor system was established in Wisconsin. At that time the Department of Revenue (DOR) certified a list of qualified candidates for the office of county assessor. In 1973, the Legislature enacted sec. 70.99, Wis. Stats., a statute that provided for mandatory certification of county assessors and their appraisal staff. The Legislature also enacted secs. 70.055 and 70.75, Wis. Stats., that provided for mandatory certification of expert help.

In 1974, the Advisory Committee on Assessor Certification was formed. The goal of this committee, which consisted of representatives from the DOR and from the assessing and appraisal fields, was to define the criteria for local assessor certification. Following closely the proposals of this committee, the Legislature enacted sec. 70.05(1), Wis. Stats., requiring all assessors and assessment personnel assuming office on or after January 1, 1977, to be certified. This requirement was extended in sec. 73.09(2), Wis. Stats., to all DOR assessment personnel commencing on January 1, 1981.

Certification Levels

There are five levels of certification in the Wisconsin Assessor Certification program; three are assessor levels and two are for assessment personnel other than the assessor. The levels of certification, in order of increasing responsibilities, are: Assessment Technician, Property Appraiser, Assessor 1, Assessor 2, and Assessor 3. The duties that an individual is authorized to perform are progressively more complex as the level of certification becomes higher. An individual certified at the higher level is allowed to perform the duties of any subordinate level of certification, except for the Assessor 3 level. An Assessor 3 can only perform duties associated with the Assessor 3 certification.

Each town, village, city, and county within Wisconsin is rated for a specific minimum level of certification for the statutory assessor depending on the relative complexity of the property assessment function. If an individual is elected or appointed to the office of assessor and is not certified at the appropriate level for the municipality, the office is declared vacant and the appointing authority must appoint an appropriately certified individual to fill the office of assessor. A non-certified individual cannot be appointed to fill

an unexpired term of an appointed or elected assessor.

Certain property assessment personnel other than the statutory assessor must also be certified. The level of certification required depends on the duties performed. Each level of certification has a description of the duties authorized at that particular level. If an individual performs any or all of the duties described at a particular level of certification, the individual must be certified at that level to legally perform those duties. Clerical personnel do not fall under the definition of assessment personnel and therefore do not have to be certified.

Duties by Certification Level

The levels of certification established by Administrative Rule Tax 12.06, along with the prescribed duties for each level of certification, are as follows:

Assessment Technician

1. Assessment Technician shall be authorized to perform, in accordance with the *Wisconsin Property Assessment Manual* (WPAM), and under the direct supervision of a property appraiser or an assessor, the following duties:
 - a. Measuring and listing of land and improvements;
 - b. Calculating building cost data from information contained on property record cards;
 - c. Posting maps, plats, and charts for a property appraiser or assessor;
 - d. Collecting data pertaining to construction costs, municipal boundaries and other information for an appraiser or assessor.
 - e. Accompanying and assisting an appraiser or assessor in making physical inventories of all types of real and personal property;
 - f. Verifying property descriptions on real estate transfer returns by checking records of the county
 - g. Classifying of real property according to use.
2. Assessment Technician shall not be authorized to serve as a Property Appraiser, or an Assessor 1, Assessor 2, or Assessor 3.

Property Appraiser

1. Property Appraiser shall be authorized to perform, in accordance with WPAM, and under the direct supervision of an assessor, the duties of an Assessment Technician and the following duties:
 - a. Inspecting residential, commercial, agricultural, and residual classes of real property for assessment purposes;
 - b. Assembling pertinent information relative to tangible personal property subject to taxation;
 - c. Appraising real and personal property for assessment purposes;
 - d. Supervising subordinate assessment staff;

- e. Appearing before municipal Board of Review as a representative of the assessor to give testimony relative to real and personal property assessments.
2. Property Appraiser shall not be authorized to serve as Assessor 1, Assessor 2, or Assessor 3

Assessor 1

1. Assessor 1 shall be authorized to perform, in accordance with the WPAM, any of the duties of a Property Assessment Technician, Property Appraiser, and the following duties:
 - a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 1 as determined by the DOR which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is a statutory assessor;
 - b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;
 - c. Supervising subordinate assessment staff.
2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 2 or Assessor 3 as determined by the DOR.

Assessor 2

1. Assessor 2 shall be authorized to perform, in accordance with the WPAM, any of the duties of a Property Appraiser, an Assessment Technician, an Assessor 1, and the following duties:
 - a. Serving as statutory assessor in an assessment district with a degree of complexity requiring level of Assessor 2 as determined by the DOR which shall include responsibilities for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;
 - b. Supervising subordinate assessment staff.
2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 3 as determined by the DOR.

Assessor 3

1. Assessor 3 shall be authorized, in accordance with the WPAM to perform the following duties:

- a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the DOR at the level of Assessor 3 which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;
 - b. Policy determination, budgetary formulation, and responding to appropriate levels of government involved in the property assessment process;
 - c. Supervising subordinate assessment staff.
2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity requiring the level of Assessor 1 or Assessor 2 as determined by the DOR, nor serve on the staff of any assessment district as Assessment Technician, Property Appraiser, Assessor 1, or Assessor 2.

Levels of Certification by Assessment District

The DOR by administrative rule has established the levels of certification required for statutory assessors by assessment district based on the complexity of the assessment function.

Assessor 3

Municipalities requiring an Assessor 3 level of certification are the following:

City of Madison - Dane County

City of Milwaukee – Milwaukee, Washington, and Waukesha Counties

Assessor 2

Municipalities requiring an Assessor 2 level of certification are the following:

Town of Grand Chute - Outagamie County

Town of Menasha - Winnebago County

Town of Salem - Kenosha County

Town of Somers - Kenosha County

Village of Allouez - Brown County

Village of Ashwaubenon - Brown County

Village of Bristol - Kenosha County

Village of Brown Deer - Milwaukee County

Village of Caledonia - Racine County

Village of Elm Grove - Waukesha County

Village of Fox Point - Milwaukee County

Village of Greendale - Milwaukee County

Village of Hales Corners - Milwaukee County

Village of Menomonee Falls - Waukesha County

Village of Mt. Pleasant - Racine County

Village of Pleasant Prairie - Kenosha County

Village of Shorewood - Milwaukee County

Village of Twin Lakes - Kenosha County

Village of Whitefish Bay - Milwaukee County

City of Appleton - Calumet, Outagamie, and Winnebago Counties
City of Beaver Dam - Dodge County
City of Beloit - Rock County
City of Brookfield - Waukesha County
City of Cudahy - Milwaukee County
City of DePere - Brown County
City of Eau Claire - Chippewa and Eau Claire Counties
City of Fitchburg - Dane County
City of Fond du Lac - Fond du Lac County
City of Franklin - Milwaukee County
City of Glendale - Milwaukee County
City of Green Bay - Brown County
City of Greenfield - Milwaukee County
City of Janesville - Rock County
City of Kenosha - Kenosha County
City of LaCrosse - LaCrosse County
City of Manitowoc - Manitowoc County
City of Marshfield - Marathon and Wood Counties
City of Mequon - Ozaukee County
City of Middleton - Dane County
City of Monona - Dane County
City of Muskego - Waukesha County
City of Neenah - Winnebago County
City of New Berlin - Waukesha County
City of Oak Creek - Milwaukee County
City of Oconomowoc - Waukesha County
City of Oshkosh - Winnebago County
City of Racine - Racine County
City of Sheboygan - Sheboygan County
City of South Milwaukee - Milwaukee County
City of Stevens Point - Portage County
City of Sun Prairie - Dane County
City of Superior - Douglas County
City of Waukesha - Waukesha County
City of Wausau - Marathon County
City of Wauwatosa - Milwaukee County
City of West Allis - Milwaukee County
City of West Bend - Washington County
City of Wisconsin Rapids - Wood County

Assessor 1

All towns, villages, and cities not specifically mentioned as requiring Assessor 2 or Assessor 3 level of certification shall require an Assessor 1 level of certification.

2019 Levels of Certification by Assessment District

The following are effective for the 2019 assessment.

Assessor 3

Municipalities with a 2016 Equalized Value of the commercial class of property greater than \$1,000,000,000 require an Assessor 3:

City of Milwaukee, Milwaukee County
City of Madison, Dane County
City of Wauwatosa, Milwaukee County
City of Brookfield, Waukesha County
City of Kenosha, Kenosha County
City of Eau Claire, Eau Claire County
City of Waukesha, Waukesha County
City of Green Bay, Brown County
City of La Crosse, La Crosse County
City of Verona, Dane County
City of Appleton, Outagamie County
City of Oshkosh, Winnebago County
City of West Allis, Milwaukee County
City of Middleton, Dane County
Village of Pleasant Prairie, Kenosha County
Village of Menomonee Falls, Waukesha County
Town of Grand Chute, Outagamie County
City of Janesville, Rock County
City of Glendale, Milwaukee County
Village of Ashwaubenon, Brown County
City of New Berlin, Waukesha County

Assessor 2

Municipalities with a 2016 Equalized Value of the commercial class of property less than \$1,000,000,000 and greater than 100,000,000 require an Assessor 2:

City of Greenfield, Milwaukee County
City of Pewaukee, Waukesha County
City of Oak Creek, Milwaukee County
City of Wausau, Marathon County
City of Fond Du Lac, Fond Du Lac County
City of Racine, Racine County
Village of Lake Delton, Sauk County
City of Franklin, Milwaukee County
City of Fitchburg, Dane County
City of West Bend, Washington County
City of Stevens Point, Portage County
City of Sun Prairie, Dane County

City of Sheboygan, Sheboygan County
City of Mequon, Ozaukee County
City of Onalaska, La Crosse County
Village of Mount Pleasant, Racine County
City of Hudson, St Croix County
City of Marshfield, Wood County
City of Oconomowoc, Waukesha County
City of Superior, Douglas County
Village of Germantown, Washington County
City of De Pere, Brown County
City of Beloit, Rock County
City of Manitowoc, Manitowoc County
Town of Brookfield, Waukesha County
City of Menomonie, Dunn County
City of Neenah, Winnebago County
Village of Bellevue, Brown County
Village of Howard, Brown County
City of Monona, Dane County
Village of Greendale, Milwaukee County
Town of Menasha, Winnebago County
City of Beaver Dam, Dodge County
Village of Weston, Marathon County
Village of Plover, Portage County
Village of Pewaukee, Waukesha County
City of Delafield, Waukesha County
Village of Grafton, Ozaukee County
Village of Brown Deer, Milwaukee County
City of Wisconsin Rapids, Wood County
Village of Shorewood, Milwaukee County
Village of Hartland, Waukesha County
City of Rhinelander, Oneida County
City of Lake Geneva, Walworth County
City of Rice Lake, Barron County
Village of Sussex, Waukesha County
City of Wisconsin Dells, Columbia County
City of Cudahy, Milwaukee County
City of Watertown, Jefferson County
City of Platteville, Grant County
City of Tomah, Monroe County
Town of Madison, Dane County
City of Burlington, Racine County
City of Sturgeon Bay, Door County
City of Muskego, Waukesha County
Town of Carlton, Kewaunee County
City of Baraboo, Sauk County
City of Chippewa Falls, Chippewa County
City of Hartford, Washington County
City of Whitewater, Walworth County
City of Fort Atkinson, Jefferson County

City of Menasha, Winnebago County
Village of Deforest, Dane County
City of South Milwaukee, Milwaukee County
City of Elkhorn, Walworth County
City of Monroe, Green County
Village of Sturtevant, Racine County
City of Delavan, Walworth County
Town of Minocqua, Oneida County
City of Altoona, Eau Claire County
Village of Mukwonago, Waukesha County
City of Marinette, Marinette County
Village of Caledonia, Racine County
City of Cedarburg, Ozaukee County
Town of Rib Mountain, Marathon County
City of River Falls, Pierce County
City of Portage, Columbia County
City of Stoughton, Dane County
Village of Lake Hallie, Chippewa County
Village of Hales Corners, Milwaukee County
Village of West Milwaukee, Milwaukee County
City of Shawano, Shawano County
Village of Waunakee, Dane County
City of Plymouth, Sheboygan County
Village of Little Chute, Outagamie County
Town of Yorkville, Racine County
Town of Greenville, Outagamie County
City of Port Washington, Ozaukee County
City of Kaukauna, Outagamie County
City of Saint Francis, Milwaukee County
City of Waupaca, Waupaca County
City of New Richmond, St Croix County
City of Sparta, Monroe County
Village of McFarland, Dane County
City of Reedsburg, Sauk County
Town of Buchanan, Outagamie County
City of Ashland, Ashland County
Village of Allouez, Brown County
Village of Jackson, Washington County
Village of Oregon, Dane County
Village of Johnson Creek, Jefferson County
City of Jefferson, Jefferson County
City of Antigo, Langlade County
Town of Sheboygan, Sheboygan County
Town of Burke, Dane County
City of Dodgeville, Iowa County
Village of Whitefish Bay, Milwaukee County
City of Ripon, Fond Du Lac County
Village of Cottage Grove, Dane County
Town of Ledgeview, Brown County

Village of Shorewood Hills, Dane County
Village of Somers, Kenosha County
City of Hayward, Sawyer County
Village of Slinger, Washington County
Village of Holmen, La Crosse County
Village of Saukville, Ozaukee County
Village of Elm Grove, Waukesha County
City of Prairie Du Chien, Crawford County
Village of Rothschild, Marathon County
Village of Kimberly, Outagamie County
Village of Kohler, Sheboygan County
Village of Butler, Waukesha County
Village of Mount Horeb, Dane County
City of Lake Mills, Jefferson County
Village of Sauk City, Sauk County
Village of West Salem, La Crosse County

Assessor 1

All towns, villages, and cities not specifically mentioned as requiring Assessor 2 or Assessor 3 level of certification require an Assessor 1 level of certification.

Temporary Assessor Certification

Section 73.09, Wis. Stats., provides that the DOR shall establish rules for the temporary certification at the first level of certification (Assessment Technician) and designate the functions that may be performed by such persons. It also provides that the Department shall establish the requirements for and responsibilities associated with temporary certification. In accordance with the law, the following guidelines have been implemented for temporary certification at the Assessment Technician level.

Temporary certification allows an individual to perform at the Assessment Technician level under direct supervision of the certified individual signing the assessment roll, or, if employed within the Wisconsin DOR, under the supervision of the individual's immediate supervisor. Direct supervision under Administrative Tax Rule 12.05 means that the statutory assessor is personally responsible for all work performed by temporarily certified individual(s). All work of those with temporary certification must be monitored by the certified individual.

The individual supervising a person with temporary certification is responsible for ensuring that the start and end dates of the temporary certification are strictly adhered to. No more than two persons employed by private firms in the same municipality may hold temporary certification at the same time.

For temporary certification under Tax Rule 12.05 direct supervision means that the statutory assessor is personally responsible for all the work performed by the temporarily certified individual(s) that he or she has sponsored. The sponsor must monitor the activities of the temporarily certified individuals to ensure full compliance with the requirements of

the tax rule.

To become temporarily certified an individual must submit a written application on the prescribed form to the Office of Technical and Assessment Services (OTAS), Education and Certification Unit, along with a \$20 examination fee. A copy of this two-sided form can be found in the forms chapter. For an application to be approved, the applicant cannot have been previously temporarily certified, and must have a job commitment from an elected or appointed assessor; from a firm contracting to make the assessment under sec. 70.05(2), 70.055, or 70.75, Wis. Stats.; or from the Wisconsin DOR. The application form must be signed by both the applicant and the sponsor, and notarized.

Temporary certification does not become effective until the DOR sends a letter of approval to the applicant. The [Application for Temporary Certification](#) form PC-724 also serves as the individual's application to attempt the next certification exam.

Once issued, the temporary certification is effective until whichever of the following events occurs first:

- 100 days have expired since the certification became effective
- Upon issuance of the results of the first certification exam following the effective date of the temporary certification.

Examination Guidelines

Certification is achieved by passing a written exam. Examinations for all levels of certification are offered quarterly. The exam schedule showing locations and dates, as well as the [exam application form PR-722](#), can be found under the [Training option](#) on the DOR website.

The completed exam application, along with the \$20 exam fee, must be mailed to Wisconsin Certification Examination Services and received by the application deadline. Applications received after the deadline are scheduled for the following quarter. Prior to the exam, applicants will receive a letter confirming the date, time, and location of the exam. Certification is attained by correctly answering 70% or more of the questions on the DOR prescribed exam. Assessor Certification [Study Material](#) is available on and can be downloaded from the DOR Internet.

Exam Content by Level of Certification

The five levels of exams have a potential of testing seven subject areas. These areas are math, statistics, rectangular survey (legal descriptions), construction terminology, Wisconsin property assessment law, basic appraisal, and administration. The areas and to what extent they are tested will depend on the level of exam being taken. Figure 2-1 shows the emphasis placed on a particular subject area for each certification level.

Figure 2-1

Subject Area	Technician	Appraiser	Assessor 1	Assessor 2	Assessor 3
Math	20	5	1	0	0
Statistics	0	0	3	12	14
Legal Descriptions	10	11	8	5	0
Construction Terms	8	7	9	13	0
WI Assessment Law	12	13	51	29	21
Appraisal	0	14	28	41	25
Administration	0	0	0	0	40
Total Questions	50	50	100	100	100

Recertification

Chapter 221, Laws of 1979 directed the DOR to establish by administrative rule, policies and procedures for recertification. Since that time, the law governing the length of certification has been modified several times. Since August 15, 1991, certifications expire five years after the date of issuance.

To recertify, one must attend four of the five most recent annual Assessor Conferences sponsored by the DOR (Sec. 73.06(1), Wis. Stats.) *and* complete the continuing education requirements as established by the DOR for the level of recertification sought. Both the Assessor Annual Meeting requirement and the continuing education requirements must be completed during the current five year certification period in order to be credited toward future recertification. When all education requirements have been met, the certificate holder may file an application for recertification.

Department of Revenue Assessor Annual Meeting

The continuing education alternative requires individuals seeking recertification to complete at least four annual assessor meetings developed by the DOR (sec. 73.06(1), Wis. Stats) during each five year certification period.

Beginning in 2009, assessors have the option of meeting this recertification requirement by viewing [assessor annual meeting materials](#) on DOR's internet site under assessor training. In order to get credit for viewing these materials, the assessor must submit an online affidavit certifying that assessor annual meeting materials have been completed.

Continuing Education Requirements

Continuing education requirements (CEUs) have been established by the DOR for each level of certification. These are in addition to assessor annual meeting education requirements. The continuing education requirements for recertification by certification level and subject area are shown below. Instruction approved as meeting CEU requirements are posted online each month under Assessor Training.

Continuing Education Requirements by Certification Level

(Minimum classroom hours)

Level of Certification	Appraisal	Property Tax Law or Supervisory/ Management	Total Program Hours Required
Assessment Technician	0	0	0
Property Appraiser	20	0	20
Assessor 1	15	15	30
Assessor 2	15	15	30
Assessor 3	3	27	30

When an individual is certified at multiple levels, coursework may be applied to meet CEUs at each level. For example, if an individual certified as both an Assessor 3 and Assessor 2 attends a course approved for three hours of continuing education in the area of appraisal, those three hours can be applied to meet both the Assessor 3 and Assessor 2 CEUs.

To receive continuing education hours for non-credit classroom instruction, the program must be approved by the DOR prior to attendance. The Committee on Continuing Assessor Education is responsible for reviewing and approving materials submitted by course sponsors for continuing education hours. A course will not be approved unless it includes a minimum of 2.5 hours of instruction. In addition, proposed courses are evaluated to determine whether the subject area of the program is appropriately categorized as appraisal related, property tax law, or supervisory/management related instruction. The Committee also reviews the qualifications of the course instructors and establishes the number of continuing education hours that will be granted for each course.

Requests for course approval must be submitted to the OTAS on the appropriate state-prescribed form no later than 60 days prior to the beginning of the program.

In order for certified individuals to receive CEU credit for approved courses, certain constraints apply:

1. The entire course must be attended and completed during the applicant's current certification period but not later than two months prior to the expiration date.
2. Coursework that begins before an individual is certified cannot be used to meet recertification requirements.
3. An individual can receive CEU credit for a given course only once during any one certification period.
4. During any one recertification period, an instructor may apply continuing education hours toward recertification one time for each different program they instruct.

Credit programs offered by an accredited institution are automatically approved for assessor continuing education credit if the conditions of Administrative Tax Rule 12.065 are met. Tax Rule 12.065 defines a credit program as a course that can be applied toward an associate or higher degree at an accredited institution of higher education.

The course content must fall within the guidelines of “Appraisal,” “Property Tax Law” or “Management Instruction” as defined in Administrative Tax Rule 12.065. The rule defines Appraisal instruction as those programs consisting of broad-based appraisal knowledge essential to assessors and assessment personnel in performing the appraisal function. It defines Property Tax Law or Management instruction as those programs which consist of assessment administration knowledge which is broad based and essential to assessors in performing the assessment function.

Applying for Recertification

The list of approved [Assessor Continuing Education Courses](#) is updated monthly and posted on DOR’s internet site under Training. To receive CEU credit for credit courses, the individual must provide the Department with evidence of satisfactory completion within 30 days of completion of the course. Satisfactory completion means receiving a passing grade for the program. Auditing a credit program does not satisfy the requirement of satisfactory completion.

For each annual meeting called by the Department and approved non-credit program attended, the participant will receive a certificate of attendance. An individual who takes approved credit courses should keep the grade reports. These certificates and reports should be retained for use in completing the [Application for Re-certification of Assessment Personnel](#) form PM-112.

When all education requirements have been met, it is the responsibility of the individual to submit a notarized application for renewal along with a \$20 recertification fee to the DOR, attesting that the recertification requirements have been met. The applicant must list on the application form, the continuing education programs and the assessor schools completed in fulfillment of the recertification requirements. The educational requirements must be fulfilled and the application submitted to the OTAS at least 60 days prior to the certification expiration date.

DOR Oversight of Assessor Practices

Wisconsin assessors are governed by state statutes and the Wisconsin Property Assessment Manual. [Wisconsin Statutes](#) related to assessor certification contain provisions intended to ensure the integrity of the certification program by establishing procedures for reviewing assessor practices. The Secretary of Revenue, or any designee, may order corrective action, suspend or revoke the certification of any assessor, assessment personnel, or expert appraiser for the practice of any fraud or deceit in obtaining certification, or any negligence, incompetence, or misconduct, [Sec. 73.09 \(7\), Wis. Stats.](#)

Assessment practices oversight is an administrative process. One aspect of this process begins with a request for review of assessment practices from a property owner. Evidence is

gathered in the form of testimony of witnesses and records. In any matter that goes forward to a hearing, the evidence is presented, cross-examination is allowed and the parties make arguments to the hearing examiner, who issues a proposed decision for approval by the Secretary. Briefs may be filed. The burden is on the Department to prove the matter by a preponderance of the evidence. This is the standard of proof used generally in all civil actions.

Assessor Practice Review Procedure

When a request for review of an assessor's practices is filed with the Office of Technical and Assessment Services (OTAS), the issues are analyzed to determine those that deal with state law. Appropriate issues for review include fraud, neglect, and misconduct. Differences in opinions of value are not grounds for assessor review as there is a statutorily mandated valuation appeal process.

The practice review process begins with the property owner contacting OTAS. After this initial contact, a letter is sent to the property owner asking if they wish to file a formal Request for Review of Assessor's Practices. If the property owner elects to complete and submit the form, DOR also seeks any additional relevant and supporting documentation available.

OTAS evaluates the submissions and may send a letter of inquiry to the assessor (and other parties if necessary) with a specific time period allotted for response. Copies of the submissions and correspondence may be provided to the assessor and are subject to open records requests.

DOR is tasked with ensuring assessment practices are performed using professionalism and care. Specifically, assessment practices must include recognized methods and techniques and not commit substantial errors or omissions that significantly impact assessments. Diligence and due care are required to identify and analyze the factors, conditions, data and other information that would have a significant effect on the credibility of the assessment. Examples of due care and diligence include, but are not limited to, the following: routinely auditing data to ensure accuracy, continually updating property characteristics, and collecting data in a prescribed format designed to facilitate both the collecting of data in the field and the entry of data into the computer system.

Delinquent Tax

Individuals with assessor certification are screened at initial issuance, renewal, and periodically to identify individuals with Wisconsin tax delinquencies. If DOR determines that an applicant for certification or recertification is liable for delinquent taxes, the application may be denied or certification revoked. A denial or revocation under sec. 73.09(7m), Wis. Stats., is not subject to judicial review. Those with delinquent tax liabilities are notified and allowed at least 10 days to pay the amounts due. If the delinquent account is not satisfactorily resolved, a Certificate of Delinquent Taxes in that person's name is sent to OTAS. ~~At that point~~ OTAS then notifies the certified assessor of the date that his or her certification will be revoked. A minimum of 30 days' notice is provided to the certified individual. The notice includes a statement of the facts that warrant the denial or revocation.

When an individual's initial certification or renewal application has been denied or certification revoked for a delinquent tax liability, the person is entitled to a hearing before DOR. The hearing is limited to the questions of: a) mistaken identity of the credential holder; and b) whether the credential holder has resolved the delinquent tax account for which he or she is liable.

Upon receipt of a Department of Revenue Tax Clearance Certificate, OTAS will reinstate any remaining portion of that person's assessment certification period.

Chapter Links and Contacts

Links

The following forms are available on DOR's website under forms

- [PC-722](#) Application for Assessor Certification Examination
- [PC-724](#) Application for Temporary Certification
- [PM-112](#) Application for Recertification of Assessment Personnel

The following are available on DOR's website under '[Training, Assessor Education](#)'

- [Approved Continuing Education Courses](#)
- [Exam schedule & locations](#)
- [Study materials related to examination content](#)

Wisconsin Statutes:

- [Wis. Stat. Section 17.14](#)
- [Wis. Stat. Section 73.09](#)

Contact Information

Correspondence related to assessor certification issues should be addressed to the following agency:

Wisconsin Department of Revenue
Office of Technical and Assessment Services
M/S 6-97
Assessor Certification
P.O. Box 8971
Madison, WI 53708-8971

Telephone: (608) 266-7750
E-mail: bapdor@revenue.wi.gov
Fax: (608) 264-6897